

SECTION 27 -- SUBMITTING MATERIALS TO OMB

Table of Contents

- 27.1 What do I send to OMB and when (overview)?
- 27.2 What do I include in the initial submission?
- 27.3 What do I submit after passback?

27.1 What do I send to OMB and when (overview)?

You generally submit information in two stages, although your OMB representative will work with you to determine specific timing requirements:

- (1) *As part of your initial budget submission*, submitted by September 10, 2001. This stage includes information and materials supporting your budget request.
- (2) *After passback*, by deadlines provided by your OMB representative. Usually beginning in late November, this stage includes MAX computer data, print materials, and additional information used to prepare the budget documents and supporting database. Also, you may need to revise and resubmit some materials included in the initial submission to reflect the effects of final decisions.

In the following sections, we tell you more about each stage, including the timing of your submissions, the items required, the criteria for determining whether the item applies to your agency, and where in this Circular to find more detailed guidance on the item.

Agencies that are not subject to Executive Branch review (see section 25.1) don't make initial submissions. They do need to submit information to be included in the budget documents and the budget database. Your OMB representative will work with you to determine the timing of your submissions.

27.2 What do I include in the initial submission?

Include the budget justification and other materials described below in Table 1. This applies to all agencies (except as noted).

If the criterion listed in the first column of Table 2 applies to you, include the information described in the second column.

The right-hand column of both tables tells you where in this Circular to find more detailed guidance on the requirement. In addition to the information specified in the tables, your OMB representative may require you to include other materials in your initial submission (for example, information about your budget request by account and by Budget Enforcement Act category).

TABLE 1: CONTENTS OF INITIAL SUBMISSION – ALL AGENCIES¹

Include these items...	See section...
Summary and highlight statement	51.1
Justification materials	51.2-51.10

¹Excluding agencies not subject to Executive Branch review (see section 25.1).

TABLE 2: CONTENTS OF INITIAL SUBMISSION – CERTAIN AGENCIES¹

If your agency...	Then include this...	See section...
is covered by the Chief Financial Officers Act	<ul style="list-style-type: none"> financial management budget justification; and report on resources for financial management activities ² 	52
is not covered by the Chief Financial Officers Act	<ul style="list-style-type: none"> brief summary of your financial management plan 	
is requesting IT funding via a Capital Asset Plan or has budget authority of \$500,000 or more for financial management systems	report on information technology ²	53
has rental payments greater than \$5 million	information on rental payments for space and land	54
controls its Federally-owned building space or directly pays the utilities on its leased space	information on energy use, costs, and efficiency ²	55
has budget authority or outlays for drug programs greater than \$500,000 in any year	information on drug control programs ²	56
is listed in exhibit 57	<ul style="list-style-type: none"> information on erroneous payments; and an assessment of the efficacy of agency efforts to minimize erroneous payments 	57
has receipts	information on receipts estimates	58.1
has an Office of Inspector General under the Inspector General Act Amendments of 1988	information on Inspectors General for designated Federal entities	58.2

TABLE 2: CONTENTS OF INITIAL SUBMISSION – CERTAIN AGENCIES¹

If your agency...	Then include this...	See section...
has credit liquidating accounts with unobligated balances that carry over into the current year	justification of unobligated balances in liquidating accounts	58.3, 85.3
is subject to GPRA requirements	initial annual performance plan	Part 2
has major capital acquisitions	capital asset plan ²	Part 3

¹Excluding agencies not subject to Executive Branch review (see section 25.1).

² If final decisions require changes to this information, revised materials must be submitted (see section 100.1).

27.3 What do I submit after passback?

(a) Overview.

You submit three types of information after passback, as explained in more detail in the following sections:

- *MAX computer data*, submitted through the MAX budget data system (see sections 79-86).
- *Print materials*, which OMB uses to prepare parts of the budget *Appendix* (see sections 95-97).
- *Additional information*, which OMB uses for special purposes (see section 100).

This Circular doesn't address the process by which you appeal passback decisions. We issue separate guidance on the appeals process at the time of passback.

(b) Timing.

Passback usually occurs around the end of November. At that time, your OMB representative will give you deadlines for providing the information described below. These deadlines are based on the very tight schedule that OMB must maintain in order to transmit the budget on time. In order to meet the deadlines, you must begin providing the required information based on passback decisions. Don't wait until you've resolved appeals. Appeals generally affect very little of the information you submit, and you will have an opportunity to change the information as necessary to reflect the appeal resolution. Unless your OMB representative agrees, don't submit information that assumes an appeal resolution different from passback. When an appeal results in changes to passback decisions, the changes often differ from the agency proposal.

(c) MAX computer data.

You must submit the MAX computer data described below in the Table 3 for each applicable budget account. In addition, if the criterion listed in the first column of Table 4 applies to you, submit the data described in the second column for each applicable budget account. In both tables, we indicate the MAX data section or sections involved and tell you where in Part 1 to find guidance on the requirement.

TABLE 3: MAX COMPUTER DATA – ALL AGENCIES *

Submit for each applicable account...	MAX data schedule...	See section...
estimates of budget authority and outlays	A, S	81
program and financing schedules	P	82
object classification schedules	O	83
personnel summary	Q	86.1
character classification data, including R&D data (such as, crosscuts, technology transfers)	C	84

* Including agencies not subject to Executive Branch review. Federal Reserve Board submits data for sections A, P, and O only. Nothing in this table applies to GSEs.

TABLE 4: MAX COMPUTER DATA – CERTAIN AGENCIES ^{1,2}

If your agency has...	Then submit this for each applicable budget account...	Which is MAX data schedule...	See section...
receipt accounts	receipt estimates	K and R	81
credit programs	Federal credit data	G, H, U, and Y	85
credit liquidating or financing accounts; or non-credit revolving funds that conduct business-type activities (as determined by OMB), including GSE's.	statement of operation and balance sheet	E and F	86.2
appropriations language requests for the budget year	budget year appropriations requests in thousands	T	86.4
major trust funds and certain other accounts (as determined by OMB)	status of funds	J	86.5
unavailable special or trust fund receipts or offsetting collections	data on unavailable collections	N	86.6
contract authority	status of contract authority	I	86.7

¹ Including agencies not subject to Executive Branch review. GSEs submit data for schedules E, F, G, H only. Nothing in this table applies to the Federal Reserve Board.

² DOD-Military submits budget plan (MAX schedule D), see section 86.3.

(d) *Print materials.*

Print materials include these items printed in the *Budget Appendix*:

- *Appropriations language.* You must submit language for each account for which appropriations or limitation language was enacted in the CY or is proposed in the CY or BY, including supplemental

appropriations requests. You must also submit any general provisions that pertain to you (see section 96).

- *Narrative statements, footnotes, and tables.* You must provide a narrative statement for each account with activity in the current or budget year, and separate statements for supplemental requests, rescission proposals, and items proposed for later transmittal. You may be required to provide tables and footnotes that aren't generated by MAX under certain circumstances (see section 97).

(e) *Additional materials.*

If the criterion listed in the first column of Table 5 applies to you, submit the additional materials described in the second column. The right-hand column tells you where in Part 1 to find guidance on the requirement.

TABLE 5: ADDITIONAL MATERIALS – CERTAIN AGENCIES

If your agency...	Then submit this...	See section...
has credit programs	development of risk categories	85.3
has budget authority or outlay differences of \$50 million or more between current year and budget year baseline estimates	materials in support of baseline estimates	100.2
has a Federal formula grants program to State or local governments	information on grants to State and local governments	100.3
operates at least 300 motor vehicles	information on motor vehicles	100.4
has obligations for relocation expenses for PY through BY	information on relocation expenses	100.5
had expenditures for official international travel in the PY	information on international travel	100.6